

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>GEORGE KONTERSKI,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 52506</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 25, 2010, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Marcus A. McAskin, Esq. Petitioner is protesting the 2009 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**Unit 20, Lot 33, Placer Valley, Park County, Colorado  
(Park County Schedule No. R0011149)**

The subject property is a vacant 1.82 acre site located in the Placer Valley Subdivision. The site is steep, partially treed, barren in spots, and sits at an elevation between 11,000 and 12,000 feet. The subdivision has approximately 200 residential lots and is located along Highway 9 near Alma en route to Hoosier Pass and the Summit County line.

Respondent assigned an actual value of \$57,113.00 for tax year 2009. Petitioner is requesting a value of \$43,577.00.

Mr. Konterski testified that Respondent’s photograph did not adequately portray his lot’s limitations and that its steep terrain would make construction difficult and expensive. Further, the Placer Valley Subdivision does not mirror Park County’s improving economy and real estate market.

Petitioner did not present any comparable sales, rather commenting on Respondent's sales: Sale 1, located some distance from the subject, had a superior view and terrain more suited for construction; Sale 2 was similarly barren and steep, but the subject is steeper; and Sale 3 had more level terrain and superior views.

Mr. Konterski based his requested value of \$43,577.00 on his 2006 actual value of \$29,346.00 with application of Respondent's time adjustment of 1.16% monthly or 14% annually: \$33,454.00 for tax year 2007, \$38,138.00 for tax year 2008, and \$43,577.00 for tax year 2009. The Board notes that the 2009 calculation has a math error and actually computes to \$43,477.00.

Respondent presented a market approach to value with three comparable sales ranging in sales price from \$55,000.00 to \$92,000.00 and in size from 1.38 acres to 1.88 acres. All were located in the Placer Valley Subdivision. After adjustments were made for time, acreage, topography, and tree cover, the sales ranged from \$72,000.00 to \$93,250.00 and supported the assigned value of \$57,113.00. The witness did not present a concluded value, although she believes the subject value should be near the lower end of the adjusted sales range.

Respondent's witness described the improving Park County economy and real estate market, testifying that the area has attracted many Summit County workers and second-home purchasers because of its affordability.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2009.

The Board notes Petitioner's concern about the subject's topography but is convinced that residential construction is possible on all lots in the subdivision.

Respondent's comparable sales address all of Petitioner's concerns: Park County's economy and real estate market; the marketability of lots in the subject subdivision; and the presence of residential construction.

## **ORDER:**

The petition is denied.

## **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 14<sup>th</sup> day of July 2010.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*MaryKay Kelley*

MaryKay Kelley

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*HA Flannery*

Heather Flannery

